the same streets and on either side of its tracks as authorized by a subsequent statute and an amendment to the state constitution. *Held*, that the injunction be denied. *United Railroads of San Francisco* v. *City and County of San Francisco*, 249 U. S. 517.

For a discussion of the principles involved in this case see NOTES, p. 576, *supra*.

RESCISSION — FOR BREACH OF WARRANTY — DEDUCTION FOR BENEFITS RECEIVED. The plaintiff sold a twenty-five horse-power threshing engine to the defendant. In answer to the defendant's constant complaints that the engine was unsatisfactory, the plaintiff promised to make it work properly. After the defendant had used it for two years, the plaintiff sued for the balance of the purchase price. The defendant then discovered that the engine had a capacity of only twenty-two horse-power and claimed the right to reject the engine and recover the purchase installments already paid. The lower court found that the representation that the engine had a capacity of twenty-five horse-power was a condition of the sale and that its failure to develop twenty-five horse-power was the main cause of the engine's unsatisfactory performance. *Held*, that the defendant should recover the purchase installments less $204. *Cushman Motor Works, Ltd.* v. *Laing*, 49 D. L. R. 1 (Alberta).

For a discussion of this case, see NOTES, p. 602, *supra*.

STATUTES — INTERPRETATION — EFFECT OF PRIOR REPEALED STATUTES COVERING THE SAME SUBJECT. — The defendant was indicted under a statute making it unlawful to deal in liquors, which were defined as "all combinations . . . of drinks and drinkable liquids which are intoxicating; and any liquor which contains more than 2½% of proof spirits shall be conclusively deemed to be intoxicating." (1916 6 GEO. V, c. 112, § 20). On proof that the defendant had in his possession a patent medicine which contained more than 2½% of alcohol but which also contained drugs the effect of which would be to cause sickness before intoxication, he was convicted. *Held*, that the conviction be quashed. *Rex* v. *Dojacek*, 49 D. L. R. 36 (Manitoba).

In determining the uncertain meaning of the word "drinkable," the court looked at the words and policy of a prior repealed statute which provided for local option. See 1913 REV. STAT. MANITOBA, c. 117. Statutes *in pari materia*, though passed at different times and not referring to one another, are generally considered as one system of legislation and are construed as explanatory one of another. See *Rex* v. *Loxdale*, 1 Burr. 445, 447; *Goldsmiths Co.* v. *Wyatt*, 76 L. J. K. B. (N. S.) 166, 169. See also ENDLICH, INTERPRETATION OF STATUTES, § 43. This is done upon the assumption that the legislature is familiar with the earlier statutes and by use of similar words has intended to preserve similar meanings. See *Town of Benton* v. *Willis*, 76 Ark. 443, 446, 88 S. W. 1000, 1001; *Robbins* v. *Omnibus R. Co.* 32 Cal. 472, 474. Earlier acts may explain the meaning of later acts. *Patterson* v. *Winn*, 11 Wheat. 380; *Powers* v. *Shepard*, 48 N. Y. 540. And *vice versa*, later acts may explain earlier ones. *Clark* v. *Powell*, 4 B. & Ad. 846; *United States* v. *Freeman*, 3 How. 556. Even repealed or expired statutes should be taken into consideration as instructive steps in the development of the existing system of legislation upon a subject. *Ex parte Crow Dog*, 109 U. S. 556; *Wellsburg, etc. R. Co.* v. *Panhandle Traction Co.*, 56 W. Va. 18, 48 S. E. 746. The instant case is an illustration of a situation where the application of this principle is helpful.

STATUTES — INTERPRETATION — INSURANCE POLICY AS "MOVABLE EFFECTS" WITHIN STATUTORY DOWER. — A married man procured policies of insurance upon his life, payable to his executors, administrators, or assigns. By the provisions of the policy he reserved the power of changing the bene-

ficiary at any time provided the policy was not then assigned. Under a statute which provides that the widow "shall be entitled, by way of dower, to an absolute property in the one-third part of all" her husband's "movable effects in possession, or reducible to possession, at the time of his death," his widow claimed one-third of the proceeds of these policies in the hands of the executors. (1915 HAWAIIAN REV. LAWS, § 2977.) *Held*, that the widow is not entitled to any part of the insurance money. *Estate of Castle*, 25 Hawaii, 38.

For a discussion of principles involved, see NOTES, page 587.

SUNDAY LAWS — SUNDAY CONTRACTS — EFFECT OF DELIVERY ON WEEK-DAY. — A contract for the sale of hay was entered into on Sunday in violation of a statute making such contracts void (1909, REV. STAT. SASKATCHEWAN, c. 69, § 3). On a week day following, the vendor delivered the hay and the purchaser accepted and resold it. The vendor brought an action upon the contract made on Sunday, and in the alternative, for goods sold and delivered. *Held*, that on amending his pleading the plaintiff is entitled to have the defendant account for the proceeds of the resale. *Schuman* v. *Drab*, 49 D. L. R. 59 (Saskatchewan).

Since the Sunday contract was declared void by statute, obviously no rights could be enforced under it. Nor would it be validated by a subsequent recognition on a week day. *Riddle* v. *Keller*, 61 N. J. Eq. 513, 48 Atl. 818; *Day* v. *McAllister*, 15 Gray (Mass.) 433; *Acme, etc. Adv. Co.* v. *Van Derbeck*, 127 Mich. 341, 86 N. W. 786. Had the property been delivered on Sunday, title would not have passed to the purchaser and the vendor would be entitled to maintain replevin or trover. *Winfield* v. *Dodge*, 45 Mich. 355, 7 N. W. 906; *Adams* v. *Gay*, 19 Vt. 358. See 15 HARV. L. REV. 317. But the parties can make a new valid contract on a subsequent week day with reference to the same subject matter. *Sherry* v. *Madler*, 123 Wis. 621, 101 N. W. 1095. This new contract may be implied from dealings with each other's property. *Vinz* v. *Beatty*, 61 Wis. 645, 21 N. W. 787. In the principal case, the subsequent delivery and acceptance is strong evidence of such a new contract. *Bradley* v. *Rea*, 103 Mass. 188. Hence it would seem that the vendor should have recovered on the count for goods sold and delivered. The majority, however, seem to proceed on the theory that there is no evidence of a new contract, and hence that title remained in the vendor and that the sale by the purchaser was a conversion. This view of the facts seems hardly tenable.

TAXATION — CONSTITUTIONAL RESTRICTIONS — RATE IN INHERITANCE TAXATION AFFECTED BY FOREIGN PROPERTY. — The inheritance tax laws of New Jersey provide that the transfer of property within the State owned by non-resident decedents shall be taxed (1909 N. J. LAWS, 325 as amended 1914 N. J. LAWS, 267). This tax is computed by figuring the amount which would be due if the decedent had died a resident with all his property within the State. The actual tax bears the same ratio to this hypothetical tax as the property within the state bears to all the property. A graduated tax is imposed on larger bequests in the case of resident decedents. Suits were brought to test the constitutionality of this method by the representatives of wealthy non-resident decedents. *Held*, that the tax is valid. *Maxwell* v. *Bugbee*, U. S. Sup. Ct., Nos. 43 and 238, October, term, 1919.

For a discussion of this case, see NOTES, p. 582, *supra*.

TAXATION — PARTICULAR FORMS OF TAXATION — INHERITANCE TAX — WHEN A NONRESIDENT IS DOING BUSINESS — WITHIN THE STATE. — Section 220 (1) of the New York Tax Law provides for a succession tax ". . . when the transfer is by will or intestate law of capital invested in business in the state